

# EXHIBIT 3

December 10, 2020

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**Via E-Mail**

**Re: Rule 2004 Subpoena to PricewaterhouseCoopers LLP**

Dear Ms. Baynham:

In response to your letter dated October 20, 2020 regarding the above-referenced matter, we have consulted with our client and with PG&E's lawyers at Cravath Swaine & Moore LLP.

As I mentioned in an email in response to your letter, MSA No. 4400007079 has been produced and is Bates-numbered PwC 001142.

Cravath has advised us that all work performed by PwC under the June 12, 2018 engagement letter was at the direction of PG&E's legal department and is therefore subject to the attorney-client privilege. Accordingly, we do not intend to produce documents relating to that work.

Since we received your letter, Cravath cleared other documents for production, and we have subsequently produced documents numbered PwC 001187 through 001266. We do not currently have any other documents currently awaiting review by Cravath.

Your letter requests production of certain documents relating to CWA No. C8902. That project involved PG&E's Electric Asset Excellence Program, under which it planned to seek certification of its asset management under PAS 55 and ISO 55001. We do not believe that there is any remotely plausible connection between the consulting services provided by PwC in connection with this project and the wildfires. Nevertheless, we are in the process of producing two PowerPoint documents used to track progress on the project so that you can make your own assessment. Please note that this project was discontinued after the Camp Fire.

You have also requested production of certain documents relating to CWA Nos. 2501470215 and 2501541792. Both relate to PG&E's EPC Cross-Cutting Program. As with the Electric Asset Excellence Program, we believe that PwC's work on EPC Cross-Cutting was not in any way connected to the cause of any wildfires, but we are producing three PowerPoint documents that provide an overview of the project.

By producing these documents, we do not waive any of our objections to your subpoena, including but not limited to those relating to the breadth and burden of the document requests.

We appreciate your professionalism in our discussions to date, and we look forward to continuing those discussions after you have an opportunity to review the most recent production.

Please do not hesitate to contact us with any questions.

Very truly yours,

/s/  
Brian C. Walsh

BCW

cc: Doug Alvarez (via email)